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Dated: April 13, 2007

Signature:

(Anthony A. Laurentano)

Docket No.: TOW-055
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

MS re Patent Application of:
Kenji Ichikawa *et al.*

Application No.: 10/725,862

Confirmation No.: 2792

Filed: December 1, 2003

Art Unit: 1745

For: PRESSURE REGULATOR FOR FUEL CELL

Examiner: M. Ruthkosky

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated January 17, 2007, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.

An **Appendix** including a copy of previously submitted certified translation of the drawing figures is attached following page 4 of this paper.